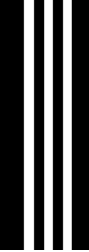






How to Amend Your Combined Excise Tax Return



MAIL TO: State of Washington
Department of Revenue
PO Box 34052
Seattle, WA 98124-1052

Period Year

MULTI-PURPOSE COMBINED EXCISE TAX RETURN

☐
Fill in Box if Amended/Supplemental Return or Correspondence is Attached

NAME REG NO.
FIRM NAME
STREET ADDRESS
CITY, STATE, ZIP

Address Changes? ☐ business location ☐ mailing address ☐ both ☐ Business closed? ☐ Date closed See note 5, page 2

Please fill in the appropriate box and make address changes to the above label.

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc; Parish Meat-White, Mfg Wheat into Flour; Raw Seafood, Soybean & Canola Proc.	30				.00138	
3	Travel Agent Com, Intl Charter Freight Brokers and Seawarding	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Manufacturing Fresh Fruits and Vegetables, Splitting or Proc Dried Pigs	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Govt, Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02				.00471	

I. STATE BUSINESS AND OCCUPATION TAX

II. STATE SALES AND USE TAX

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

TOTAL B&O TAX

16 Retail Sales (also complete local tax section)

17 Use Tax (also complete local tax section)

01

05

.065

.065

TOTAL STATE SALES & USE TAX

LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax)

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
18				
19				
20				
21				
22				

TOTAL LOCAL SALES TAX

Code 45

Local Use Tax (Enter applicable rate of tax)

Total Taxable Amount must be the same as line 17, column 1, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				

TOTAL LOCAL USE TAX

Tax Classification	Code	Taxable Amount	Rate	Tax Due
26 Regional Transit Authority (BTA)	89		.004	
27 King County Food & Bev	90		.005	
28 Litter Tax	36		.00015	

Code 46

Local Use Tax (Enter applicable rate of tax)

Total Taxable Amount must be the same as line 17, column 1, Gross Amount

Tax Classification	Code	Taxable Amount	Rate	Tax Due
26 Regional Transit Authority (BTA)	89		.004	
27 King County Food & Bev	90		.005	
28 Litter Tax	36		.00015	

► Please check (✓) this box if you had no business activity. ☐

► This return must be filed even if no tax is due.

► If filing Amended Return, compute penalty ONLY if original return was assessed a penalty.

► Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

► For assistance, call (800) 647-7706.

Signature

Ph. Date

5% Penalty Due After Due Date
10% Penalty Due After the Last Day of the Month Following the Due Date
20% Penalty Due After the Last Day of the Second Month Following the Due Date

If the due date falls on a weekend or legal holiday,
the due date for the return is extended to the next business day.

Line No.	Item	VII TOTALS
29	Total All Tax Due from page 1	
30	Total All Tax Due from page 2	
31	Rental Car Tax (attach Rental Car Tax Addendum)	
32	Subtotal (add lines 29-31)	
33	Credit (if from page 2, section VI, total credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Penalty (see note number 4 on page 2) Minimum \$500	
36	Interest	

Total Amount Owed (add lines 34 - 36)

Please check (✓) if you prefer a ☐ Credit or <

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For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342.

Teletype (TTY) users may call (800) 451-7985.

For Your Information

An amended tax return is submitted to show corrected figures resulting from a change in the revenue reported on the originally filed excise tax return.

Note: *If you have an increase in gross revenue and no Small Business Credit was computed on the original return, file a supplemental return. See page 5.*

There are three ways to file an amended tax return:

Step 1. Use the Department's Multi-Purpose Combined Excise Tax Return. Check the Amended Return box at the top of the form.

Step 2. Make a photocopy of the original return. Line through the incorrect figures and replace them with the correct figures in another color ink. Write "Amended Return" at the top of the return. See page 3.

Step 3. Submit a Schedule of Amended Figures. See spreadsheet information, page 4.

Steps for filing an amended return:

Step 1. Submit an amended return only for those periods within the statute of limitations. The statute of limitations allows a credit or refund for taxes paid within the previous four years plus the current year based on the date the request is received by the Department. A credit adjustment cannot be made for taxes paid prior to the statutory period. The postmark date is accepted as the official date of receipt for any mailed requests.

Calendar Year	Statute of Limitations: 4 years Plus Current	Past Statute: Not Accepted
2002	1998	1997
2003	1999	1998
2004	2000	1999

Example: On June 30, 2002, a taxpayer filed amended returns for the years 1997–2001. Calendar year 1997 amended returns will not be accepted because they are past the statutory period.

Step 2. Write your registration number and the correct reporting period on the Multi-Purpose Combined Excise Tax Return.

Step 3. Prepare an amended return with all information listed as it should have been originally reported. Please round off to the nearest whole dollar by dropping amounts that are less than \$.50 and rounding up amounts that are \$.50 or more.

Step 4. File one amended return for each return period originally filed. When amending returns, calculate tax based on the rate(s) shown on your original return.

Note: *You may also use a spreadsheet as long as the Excise Tax Return format is followed and all pertinent information is included. See page 4.*

Step 5. Attach a copy of the corrected Deduction Detail sheet if deductions are being adjusted.

Step 6. Attach a corrected Multiple Activities Tax Credit (Schedule C) if it was included with the original return. Any adjustment to the Business and Occupation Tax may result in an adjustment to Schedule C.

Step 7. Compute penalties at the same rate used on the original return. **Note:** *If the original return was filed timely then no penalty is due.*

Step 8. **Attach a full explanation for all adjustments to your Amended or Supplemental Return.**

Adjustments that result in a credit can be given in the form of a credit notice or requested as a refund.

Note: *If you receive a credit notice, please use it on your next Combined Excise Tax Return.*

Mail Amended Returns to the address on page 6 or hand deliver to the nearest Department of Revenue office, listed on the back page of this brochure.

Amended Return (Using a Multi-Purpose Return)

This is an example of an amended return **using a Multi-Purpose Combined Excise Tax Return**: Jayda's Accounting Services Corporation provides accounting services and sales of software at retail and wholesale. Jayda, also, occasionally works on commission.

For the second quarter of 2002, Jayda's originally reported: \$10,000 Retailing, Retail Sales, Local Sales and RTA

\$ 5,000 Service & Other Activities

Later, Jayda was presented with a resale certificate for \$2,000 of her retail sales.

The income reported under Retailing & Retail Sales has been corrected from \$10,000 to \$8,000 and has increased Wholesaling to \$2,000.

Please Note: When amending returns, calculate tax based on the rate(s) shown on your original return.

A. Write "Amended Return" on the top of the return and/or check the appropriate box at the top of the return.

B. Enter your amended figures on the tax return.

Note: The taxable amounts for Retail Sales (Code 01) and Local Sales Tax (Code 45) must match. By reducing your local sales tax taxable amount, the amount of your credit may increase. Check the Local Sales Tax flyer for correct rates and location codes.

C. When submitting an amended return, you are required to submit an explanation of amendment.

Example: "Our retail sales were overstated by \$2,000 because a customer did not provide us with a resale certificate until after we filed the original return. Therefore, we are decreasing our retail sales and increasing our Wholesaling by \$2,000. If you have any questions we can be reached at (xxx) xxx-xxxx."

Note: Please indicate whether you would prefer a credit or a refund by checking the box at the bottom of the return or including it in your explanation.

D. Please provide us with a current telephone number where you can be reached during business hours.

Don't Forget!

* Effective July 1, 1998: the Selected Business Services and the Financial Business Services B&O tax classifications merged with the Service and Other Activities B&O tax classification, reducing the tax rate to .015 (1.5%).

REVENUE		MAIL TO: State of Washington Department of Revenue PO Box 34062 Seattle, WA 98124-1052	Period: <u>Quarter 2, 2002</u> Year: <u>Q2</u>				
MULTI-PURPOSE COMBINED EXCISE TAX RETURN		02					
<input type="checkbox"/> Fill in Box if Amended/Supplemental Return or Correspondence is Attached							
NAME: <u>Jayda Doe</u>		REG NO: <u>601-000-000</u>					
FIRM NAME: <u>Jayda's Accounting Services Corporation</u>							
STREET ADDRESS: <u>100 Cherry Way North</u>							
CITY, STATE, ZIP: <u>Seattle WA 98000</u>							
A AMENDED RETURN							
Address Changes? <input type="checkbox"/> business location <input type="checkbox"/> mailing address <input type="checkbox"/> both <input type="checkbox"/> Business closed? <input type="checkbox"/> Date closed: <u> </u> / <u> </u> / <u> </u> See note 5, page 2.							
Please fill in the appropriate box and make address changes to the above label.							
I. STATE BUSINESS AND OCCUPATION TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whistle, Mig Wheat into Flour, Raw Seafood, Soybean & Canola Proc	30				.00138	
3	Travel Agent Com, Intl Charter Freight Brokers and Stevedoring	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Manufacturing Fresh Fruits and Vegetables, Splitting or Proc. Dried Peas	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03	2,000 00		2,000 00	.00484	10 00
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov't, Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04	5,000 00		5,000 00	.015	75 00
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	8,000 00		8,000 00	.00471	38 00
			GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME		TOTAL B&O TAX		
					123 00		
II. STATE SALES AND USE TAX							
16	Retail Sales (also complete local tax section)	01	8,000 00		8,000 00	.065	520 00
17	Use Tax (also complete local tax section)	05				.065	
			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid				
					TOTAL STATE SALES & USE TAX		
					520 00		
LOCAL CITY AND/OR COUNTY SALES AND USE TAX							
Local Sales Tax (Enter applicable rate of tax) Code 45							
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount							
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.			
18	1726	8,000 00	.019	152 00			
19							
20							
21							
22							
			TOTAL LOCAL SALES TAX				
Local Use Tax (Enter applicable rate of tax) Code 46							
Total Taxable Amount must be the same as line 17, column 1, Gross Amount							
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.			
23							
24							
25							
			TOTAL LOCAL USE TAX				
Tax Classification							
26	Regional Transit Authority (RTA)	89	8,000 00	.004	32 00		
27	King County Food & Bev	90		.005			
28	Litter Tax	3		.00015			
C Include Letter of Explanation							
VII TOTALS							
29	Total All Tax Due from page 1						827 00
30	Total All Tax Due from page 2						
31	Rental Car Tax (attach Rental Car Tax Addendum)						
32	Subtotal (add lines 29-31)						827 00
33	Credit (from page 2, section VI, total credit)						90 00
34	Subtotal (subtract line 33 from line 32)						
35	Penalty (see note number 4 on page 2) Minimum \$5.00						
36	Interest						
Total Amount Owed (add lines 34 - 36)						737 00	
Please check (✓) if you prefer a <input type="checkbox"/> Credit or <input type="checkbox"/> Refund.							

Amended Return

(Using a photocopy of original return)

This is an example of an amended return using a photocopy of your original return: Jayda's Burger Barn gross income reported under Retailing and Retail Sales Tax has been corrected from \$13,000 to \$10,000. Jayda also reported Litter Tax of \$10,000 and has reduced it to the correct amount of \$7,000. The \$7,000 represents the amount of the restaurant's 'to go' orders.

Please Note: When amending returns, calculate tax based on the rate(s) shown on your original return.

A. Write "Amended Return" on the top of the return.

B. Cross out the original figures and write in the amended figures.

Note: The taxable amounts for Retail Sales (Code 01) and Local Sales Tax (Code 45) must match. By reducing your local sales tax taxable amount, the amount of your credit may increase. Check the Local Sales Tax flyer for correct rates and location codes.

C. When submitting an amended return, you are required to submit an explanation of amendment.

Example: "We have submitted an amended return for the January 2001 period. We discovered that our Retailing and Retail Sales Tax gross figures were overstated by \$3,000 because we included some of the December 2000 figures with our current month's figures in error. Our Litter Tax was also overstated because we reported all of our food sales instead of only reporting our 'to go' orders. Please send us a refund for the overpayment. If you have any questions we can be reached at (xxx) xxx-xxxx."

D. Please provide us with a current telephone number where you can be reached during business hours.

Don't Forget!

* **Effective January 1, 1999:** RCW 82.19.010 requires persons reporting litter tax to do so according to their assigned reporting frequency. Beginning in January 1999, persons reporting monthly will report and pay litter tax each month. Persons reporting quarterly will report and pay the tax each quarter. Persons reporting annually will report and pay the tax on the annual return.

State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

JANUARY 2001

COMBINED EXCISE TAX RETURN

☐ **Only** Fill in Box if Amended/Supplemental Return Information is Attached

NAME Jayda Doe TAX REG NO. 601-000-000

FIRM NAME Jayda's Burger Barn

STREET ADDRESS 100 Cherry Lane

CITY, STATE, ZIP Seattle WA 98000

A AMENDED RETURN

Make any address changes above. Fill in box if this change is your ☐ business location, ☐ mailing address, or ☐ both. If your business closed, fill in the box ☐ and indicate date: ____/____/____. See note 5, page 2.

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc. Perish Meat/Whise, Mig Wheat into Flour, Raw Seafood, Soybean & Canda Proc	30				.00138	
3	Travel Agent Comm; Intl Charter Freight Brokers and Stevedoring	28				.00275	
4	Insurance Agents/Insurance Brokers Commis	14				.00484	
5	Manuf Fresh Fruit and Veg; Split or Proc Dried Peas	21				.00138	
6	Processing for Hire/Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	10,000 13,000 00		10,000 13,000 00	.00471	47 61 00
GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME			TOTAL B&O TAX 47 61 00				
16	Retail Sales (also complete local tax section III)	01	10,000 13,000 00		10,000 13,000 00	.065	650 845 00
17	Use Tax (also complete local tax section III)	05				.065	
TOTAL STATE SALES & USE TAX			650 845 00				
III LOCAL CITY AND/OR COUNTY SALES AND USE TAX							
Local Sales Tax (Enter applicable rate of tax) Code 45							
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount							
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.			
18	1726	10,000 13,000 00	.017	170 221 00			
19							
20							
21							
22							
TOTAL TAXABLE		10,000 13,000 00		170 221 00			
Local Use Tax (Enter applicable rate of tax) Code 46							
Total Value of Articles must be the same as line 17, column 1, Gross Amount							
Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.			
23							
24							
25							
TOTAL VALUE OF ARTICLES							
Local Litter Tax (Enter applicable rate of tax) Code 36							
Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due		
26	Region Transit Authority (RTA)	89	10,000 13,000 00	.004	40 52 00		
27	King County Food & Bev	90	10,000 13,000 00	.005	50 65 00		
28	Litter Tax	36	7,000 13,000 00	.00015	1 21 00		
TOTAL LITTER TAX					91 18 00		
TOTAL TAXES					812 029 00		

Include Letter of Explanation ☐ If you qualify, attach penalty waiver request and fill in this box ☐ (See note number 4 on page 2)

Page 1

Amended Return
(Using a Schedule of Amended Figures)

An alternative to filing amended tax returns is to **submit a schedule of amended figures**. To properly prepare a schedule, show all figures as they should have been reported on the original return(s). The schedule must provide the Department with sufficient information to compute the differences in income, deductions, local taxes and any penalties for as many return periods as needed. Due to the statute of limitations, the schedule may include figures from only the four previous years plus the current year (see table on page 1).

When submitting a schedule of amended figures, please remember to:

- ◆ List the tax registration number for the business on all pages of the schedule.
- ◆ Report all information using the same frequency as that on the original Combined Excise Tax Returns (Monthly, Quarterly, or Annual).

- ◆ Clearly mark the periods amended (for example, 01/99, Q1/00, A/01).
- ◆ When amending returns, calculate tax based on the rate(s) shown on your original return. Please include the rates on your schedule.
- ◆ Attach a complete explanation for adjustments.

Example: "Smith's Boat Anchors completed an internal audit of their financial records. During 1999, the business reported gross retail income without removing the Combined State and Local Sales Tax. The retail income prior to removing the 8.2% tax was \$993.28 for Q1/99 and \$1,986.55 for Q2/99. The formula for removing the Combined State and Local Sales Tax is to divide the reported gross retail income by 1.082. The correct retail income is \$918.00 for Q1/99 (\$993.28 divided by 1.082) and \$1,836.00 for Q2/99 (\$1,986.55 divided by 1.082). A prepared schedule is shown below."

Schedule of Amended Figures Smith's Boat Anchors PO Box 111 Anytown USA 00000 Reg. # 601-000-000						
Tax Classification	Quarter 1, 1999			Quarter 2, 1999		
	Gross Income Amount	Rate	Tax Due	Gross Income Amount	Rate	Tax Due
Wholesaling	5,000.00	.00484	24.00	7,000.00	.00484	34.00
Retailing	918.00	.00471	4.00	1,836.00	.00471	9.00
State Retail Sales Tax	918.00	.065	60.00	1,836.00	.065	119.00
Local Retail Sales Tax 1724 - Redmond	918.00	.017	16.00	1,836.00	.017	31.00
Subtotal			104.00			193.00
Small Business Credit			28.00			43.00
TOTAL TAX DUE			76.00			150.00
Explanation: Sales Tax was inadvertently included in gross income on the original return.						

Please Note: This sample shows one possible format for preparing a schedule of amended figures. Other formats are acceptable as long as all necessary information is included.

Completing a Supplemental Return (Increase in gross revenue)

This is an example of a supplemental return that is prepared using the **Multi-Purpose Combined Excise Tax Return**. It is completed when reporting an increase in gross revenue and no Small Business Credit was computed on the original return. When additional tax is owed, payment should be submitted with the supplemental return. A supplemental return must be prepared using only the **increase** in gross amount. It must **not** include the original gross amount. When completing a supplemental return, interest may be due. (Please see instructions on how to compute interest on page 6.)

Example: Jayda's Retail Outlet had retail sales for September 1999 that were reported on the Retailing, Retail Sales, and Local Sales Tax lines using the gross income figure of \$15,000. A review of the business records on November 30, 2001, shows September retail sales were actually \$18,000. This is a \$3,000 increase in the gross income. The example return shows the increase of \$3,000 in gross receipts and \$274 in additional tax and interest due. A payment of \$274 should accompany this return.

Submitting a Supplemental Return:

- Write "Supplemental Return" on the top of the return.
 - Enter the amount representing the increase in gross income under the appropriate tax classifications on the tax return and compute the additional tax due.
 - Compute the amount of interest due. (See instructions on page 6.)
 - Enter the total amount owed. (The subtotal + interest = total amount owed.)
 - When submitting a Supplemental Return, you are required to submit an explanation of amendment.
- Example:** "Our retail sales were understated by \$3,000 because of a bookkeeping error."
- Please provide us with a current telephone number where you can be reached during business hours.

Interest calculation for the example:

- A September 1999 return due October 25, 1999 and paid November 30, 1999.
- Count the number of days from the first day of the month following the month the return was due to the date of payment. There are 30 days.
- 30 divided by 365 = .0822.
- Interest Rate = .0822 x 7% (.07) for 1999 = .0058.
- Multiply the interest rate (.0058) by the subtotal on your return (\$272.00) = \$1.58 interest due.
- Enter the \$1.58 on the 'interest' line of the return.

Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Column 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc. Perish Meat-Whistle, Mfg Wheat Into Flour, Raw Seafood, Soybean & Canola Proc	30				.00138	
3	Travel Agent Com, Intl Charter Freight Brokers and Stevedoring	28				.00275	
4	Insurance Agents, Insurance Brokers Commis	14				.00484	
5	Manufacturing Fresh Fruits and Vegetables, Spitting or Proc Dried Peas	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Govt, Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	3,000 00		3,000 00	.00471	14 00
GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME			* Deductions taken but not itemized on pages 3 and 4 will be disallowed.		TOTAL B&O TAX 14 00		
II STATE SALES AND USE TAX							
16	Retail Sales (also complete local tax section)	01	3,000 00		3,000 00	.064	195 00
17	Use Tax (also complete local tax section)	05				.065	
					TOTAL STATE SALES & USE TAX 195 00		
LOCAL CITY AND/OR COUNTY SALES AND USE TAX							
Local Sales Tax (Enter applicable rate of tax) Code 45 Total Taxable Amount must be the same as line 16, column 3, Taxable Amount							
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.			
18	1726	3,000 00	.017	51 00			
19							
20							
21							
22							
TOTAL		3,000 00		51 00			
LOCAL SALES TAX							
Local Use Tax (Enter applicable rate of tax) Code 46 Total Taxable Amount must be the same as line 17, column 1, Gross Amount							
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.			
23							
24							
25							
TOTAL							
LOCAL USE TAX							
Tax Classification							
26	Regional Transit Authority (RTA)	89	.004	12 00			
27	King County Food & Bev	90	.005				
28	Litter Tax	36	.00015				
Include Letter of Explanation							
Signature Taxpayer F							
Ph. (206) 555-5555 Date 05/20/02							
5% Penalty Due After Due Date 10% Penalty Due After the Last Day of the Month Following the Due Date 20% Penalty Due After the Last Day of the Second Month Following the Due Date If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.							
Line No.	Item						VII TOTALS
29	Total All Tax Due from page 1						272 00
30	Total All Tax Due from page 2						
31	Rental Car Tax (attach Rental Car Tax Addendum)						
32	Subtotal (add lines 29-31)						272 00
33	Credit (from page 2, section VI, total credit)						
34	Subtotal (subtract line 33 from line 32)						272 00
35	Penalty (see note number 4 on page 2) Minimum \$5.00						
36	Interest						2 00
Total Amount Owed (add lines 34 - 36)						274 00	
Please check (✓) if you prefer a <input type="checkbox"/> Credit or <input type="checkbox"/> Refund. D							

Calculating Interest

Interest on all deficiencies shall be accrued at the variable interest rate per RCW 82.32.050. Interest will be computed on a daily basis.

To compute interest for 1999 returns to current year:

- Step 1.** Count the number of days from the first day of the month following the month the return was due to the date of payment.
- Step 2.** Divide the number by 365.
- Step 3.** Multiply the resulting figure from Step 2 by the appropriate interest rate. (See Interest Table below.)
- Step 4.** Multiply the figure calculated in Step 3 by the tax owed. This is the interest due.

To compute interest for 1998 returns:

- Step 1.** Count the number of days from January 1, 1999 to the date of payment.
- Step 2.** Divide the number by 365.
- Step 3.** Multiply the resulting figure from Step 2 by 7% (.07) (interest rate for 1999).
- Step 4.** Multiply the figure calculated in Step 3 by the tax owed. This is the interest due.

Interest Table

Year	Interest Rate
1998	7%
1999	7%
2000	7%
2001	8%
2002	7%

Balance Due or Credit Notice Adjustments

When you receive a Balance Due or Credit Notice, **please read the explanation carefully.** A Balance Due or Credit Notice is issued using the information available on your tax return. You may have information that will adjust or cancel the notice. To inform the Department that a notice needs to be corrected, write a simple explanation on the notice and return it to the Department of Revenue. If you need further information before the due date, call the number shown on the notice. You may be asked to send documentation to assist in adjusting the discrepancy. File an amended return, supplemental return, or schedule of amended figures if:

- ◆ There are other tax periods not listed on the notice that need to be adjusted; or
- ◆ The adjustment is too complicated to handle over the phone; or
- ◆ A detailed explanation is needed.

If you question the amount owed on the Balance Due Notice, pay the amount your records indicate you owe by the due date listed. Include an explanation regarding the balance owing with your payment.

Amended Returns, Schedules of Amended Figures, Supplemental Returns, and Balance Due or Credit Notice Adjustments can be hand delivered to the Department of Revenue Office nearest you or mailed to:

Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

Please continue mailing all original Combined Excise Tax Returns to the address listed on the tax return.

Did you remember to:

- ✓ Use the correct tax rate?
- ✓ Compute the Small Business Credit?
- ✓ Write your tax registration number on all paperwork?
- ✓ Write the correct period(s) on each return or schedule?
- ✓ Include an explanation for your adjustments?
- ✓ Sign, date the return, and include a daytime phone number where you can be reached?
- ✓ Keep a copy of all returns and schedules for your records?
- ✓ Calculate tax based on the rate(s) shown on your original return?
- ✓ Attach a copy of the corrected Deduction Detail sheet if deductions are being adjusted?



MONTHLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	or more	\$ 0

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add lines 1 – 15, column 5, on your Combined Excise Tax Return.)
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, line 66, of the Combined Excise Tax Return.

Note: *If your total B&O tax due is less than \$36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

**DO NOT SUBMIT THIS TABLE WITH YOUR
COMBINED EXCISE TAX RETURN**



QUARTERLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:	If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than		At Least	But Less Than	
\$ 0	\$106	Equal to the Amount Of B&O Tax Due	\$156	\$161	\$55
			\$161	\$166	\$50
\$106	\$111	\$105	\$166	\$171	\$45
\$111	\$116	\$100	\$171	\$176	\$40
\$116	\$121	\$ 95	\$176	\$181	\$35
\$121	\$126	\$ 90	\$181	\$186	\$30
\$126	\$131	\$ 85	\$186	\$191	\$25
\$131	\$136	\$ 80	\$191	\$196	\$20
\$136	\$141	\$ 75	\$196	\$201	\$15
\$141	\$146	\$ 70	\$201	\$206	\$10
\$146	\$151	\$ 65	\$206	\$211	\$ 5
\$151	\$156	\$ 60	\$211	or more	\$ 0

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add lines 1 – 15, column 5, on your Combined Excise Tax Return.)
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, line 66, of the Combined Excise Tax Return.

Note: *If your total B&O tax due is less than \$106, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

**DO NOT SUBMIT THIS TABLE WITH YOUR
COMBINED EXCISE TAX RETURN**



ANNUAL SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:	If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:	If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$ 0	\$421	Equal to the Amount of B&O Tax Due	\$561	\$566	\$280	\$706	\$711	\$135
\$421	\$426	\$420	\$566	\$571	\$275	\$711	\$716	\$130
\$426	\$431	\$415	\$571	\$576	\$270	\$716	\$721	\$125
\$431	\$436	\$410	\$576	\$581	\$265	\$721	\$726	\$120
\$436	\$441	\$405	\$581	\$586	\$260	\$726	\$731	\$115
\$441	\$446	\$400	\$586	\$591	\$255	\$731	\$736	\$110
\$446	\$451	\$395	\$591	\$596	\$250	\$736	\$741	\$105
\$451	\$456	\$390	\$596	\$601	\$245	\$741	\$746	\$100
\$456	\$461	\$385	\$601	\$606	\$240	\$746	\$751	\$ 95
\$461	\$466	\$380	\$606	\$611	\$235	\$751	\$756	\$ 90
\$466	\$471	\$375	\$611	\$616	\$230	\$756	\$761	\$ 85
\$471	\$476	\$370	\$616	\$621	\$225	\$761	\$766	\$ 80
\$476	\$481	\$365	\$621	\$626	\$220	\$766	\$771	\$ 75
\$481	\$486	\$360	\$626	\$631	\$215	\$771	\$776	\$ 70
\$486	\$491	\$355	\$631	\$636	\$210	\$776	\$781	\$ 65
\$491	\$496	\$350	\$636	\$641	\$205	\$781	\$786	\$ 60
\$496	\$501	\$345	\$641	\$646	\$200	\$786	\$791	\$ 55
\$501	\$506	\$340	\$646	\$651	\$195	\$791	\$796	\$ 50
\$506	\$511	\$335	\$651	\$656	\$190	\$796	\$801	\$ 45
\$511	\$516	\$330	\$656	\$661	\$185	\$801	\$806	\$ 40
\$516	\$521	\$325	\$661	\$666	\$180	\$806	\$811	\$ 35
\$521	\$526	\$320	\$666	\$671	\$175	\$811	\$816	\$ 30
\$526	\$531	\$315	\$671	\$676	\$170	\$816	\$821	\$ 25
\$531	\$536	\$310	\$676	\$681	\$165	\$821	\$826	\$ 20
\$536	\$541	\$305	\$681	\$686	\$160	\$826	\$831	\$ 15
\$541	\$546	\$300	\$686	\$691	\$155	\$831	\$836	\$ 10
\$546	\$551	\$295	\$691	\$696	\$150	\$836	\$841	\$ 5
\$551	\$556	\$290	\$696	\$701	\$145	\$841	or more	\$ 0
\$556	\$561	\$285	\$701	\$706	\$140			

How to Determine Your Small Business Credit

Step 1: Determine the total Business and Occupation (B&O) tax due. (Add column 5, under the B&O tax section of your return.)

Step 2: Locate the total B&O tax due in the table above.

Step 3: Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

Step 4: Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: *If your total B&O tax due is less than \$421, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

DO NOT SUBMIT THIS TABLE WITH YOUR COMBINED EXCISE TAX RETURN



Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

24-Hour Automated Services

The Department of Revenue's Telephone Information Center offers several automated services. With the exception of *Tax Express* and Revenue's Internet home page, you can access any of these services by calling (800) 647-7706. Listen to the menu and select the option you wish to use.

Fast Fax - transmit documents directly to your fax machine. For a list of available documents, enter code 500#. To bypass menu selections, call (800) 647-7706.

Workshops - call to attend one of the spring or fall UBI Business Information Workshops.

Vehicle or vessel fraud - report vehicle or vessel licensing fraud.

Address changes - notify us if you have moved or changed your mailing address.

Business closures - notify us if you have closed or sold all or a part of your business. If you've sold your business, tell us whom you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

Master Application - request a new Master Application if you're changing your business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principle product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

Copies of rules, laws, or other department publications - request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

Proposed rules - leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

Delinquent Notices/no tax returns - clear the delinquency if you have received a delinquent notice and you have no business to report.

Duplicate tax returns - request a new tax return if you've misplaced your tax return. You can have the return faxed or mailed. Have your UBI/tax registration number ready when calling.

Tax Express - listen to prerecorded tax information by calling (800) 334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call (800) 647-7706 and leave a message with the automated voice attendant.

Revenue's home page - see what's new on our Internet home page at <http://dor.wa.gov>

Department of Revenue Field Office Locations

BELLINGHAM (360) 676-2114

1904 Humboldt Street, Suite A
Post Office Box 1176 98227-1176
Mon-Fri 8am - 11:30am, 12:30pm - 5pm

EVERETT (425) 356-2911

11627 Airport Road, Suite B
98204-8714
Mon-Fri 8am-5pm

KENNEWICK (509) 585-1501

22 W Kennewick Avenue
Post Office Box 7207 99336-0616
Mon-Fri 8am-11:30am, 12:30pm-5pm

KENT (253) 437-3440

20819 72nd Avenue South, Suite 680
98032-2391
Mon-Fri 8am-5pm

LACEY (360) 486-2366

Lacey Center
4565 7th Avenue SE
98513
Mon-Fri 8am-5pm

PORT ANGELES (360) 457-2564

734 East First Street, Suite B
Post Office Box 400 98362-0064
Mon, Wed, & Fri 8am-11:30am, 12:30pm-5pm; Closed Tues & Thurs

SEATTLE (206) 956-3002

2101 4th Avenue, Suite 1400
98121-2300
Mon-Fri 8am-5pm

SPOKANE (509) 482-3800

4407 N Division, Suite 300
99207-1685
Mon-Fri 8am-5pm

TACOMA (253) 593-2722

3315 South 23rd Street, Suite 300
Post Office Box 111180
98411-1180
Mon-Fri 8am-5pm

VANCOUVER (360) 260-6176

8008 NE 4th Plain Blvd, Suite 320
Post Office Box 1648 98668-1648
Mon-Fri 8am-5pm

WENATCHEE (509) 663-9714

630 N Chelan Avenue, Suite B-3
Post Office Box 220 98807-0220
Mon-Fri 8am-11:30am, 12:30pm-5pm

YAKIMA (509) 575-2783

1714 S 16th Avenue
98902-5713
Mon-Fri 8am-11:30am, 12:30pm-5pm

Need Assistance or Tax Forms?

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706, 486-2345 in the Olympia area.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342.

Teletype (TTY) users may call (800) 451-7985.



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